

Exempt Organization Public Disclosure Requirements Frequently Asked Questions Updated September 10, 2010

1. In general, what public disclosure requirements apply to tax-exempt organizations?

In general, exempt organizations must make available for public inspection certain annual returns and applications for exemption, and must provide copies of such returns and applications to individuals who request them. Copies usually must be provided immediately in the case of in-person requests, and within 30 days in the case of written requests. The tax-exempt organization may charge a reasonable copying fee plus actual postage, if any.

2. What organizations are tax-exempt organizations for purposes of the law requiring that certain tax documents be disclosed and copies of those documents be provided to persons requesting them?

The law affects organizations exempt from federal income tax under section 501(a) and described in section 501(c) and section 501(d). Examples of the type of tax-exempt organization to which the law applies include: charities, schools, labor organizations, business leagues, fraternities, social clubs, veterans organizations, and voluntary employees' beneficiary associations. See [Types of Organizations](#) for more information about these organizations. It also applies to [political organizations exempt from taxation under section 527\(a\)](#).

This law does not apply to certain [split-interest trusts](#). Additionally, the law does not affect those organizations that are exempt under other provisions of the Code, for example farmers' cooperatives exempt under section 521; homeowners' associations exempt under section 528; and qualified state tuition programs exempt under section 529.

3. What tax documents must an exempt organization make available for public inspection and copying?

An exempt organization must make available for public inspection its exemption application. An exemption application includes the [Form 1023](#) (for organizations recognized as exempt under § 501(c)(3)), [Form 1024](#) (for organizations recognized as exempt under most other paragraphs of § 501(c)), or the letter submitted under the paragraphs for which no form is prescribed, together with supporting documents and any letter or document issued by the IRS concerning the application. A political organization exempt [from taxation under § 527\(a\) must make available for public inspection and copying its notice](#) of status, Form 8871.

In addition, an exempt organization must make available for public inspection and copying its annual return. Such returns include [Form 990](#), *Return of Organization Exempt From Income Tax*, [Form 990-EZ](#), *Short Form Return of Organization Exempt From Income Tax*, [Form 990-PF](#), *Return of Private Foundation*, [Form 990-BL](#), *Information and Initial Excise Tax Return for Black Lung Benefit Trusts and Certain Related Persons*, and the [Form 1065](#), *U.S. Partnership Return of Income*.

An organization exempt under § 501(c)(3) must make available for public inspection and copying any [Form 990-T](#), *Exempt Organization Business Income Tax Return*, filed after August 17, 2006. Returns must be available for a three-year period beginning with the due date of the return (including any extension of time for filing). For this purpose, the return includes any schedules, attachments, or supporting documents that relate to the imposition of tax on the unrelated business income of the charity. See [Public Inspection and Disclosure of Form 990-T](#) for more information.

An exempt organization is not required to disclose [Schedule K-1](#) of Form 1065 or Schedule A of [Form 990-BL](#). With the exception of private foundations, an exempt organization is not required to disclose the name and address of any contributor to the organization.

A political organization exempt from taxation under § 527(a) must make available for inspection and copying its report of contributions and expenditures on [Form 8872, Political Organization Report of Contributions and Expenditures](#). However, such organization is not required to make available its return on [Form 1120-POL, U.S. Income Tax Return for Certain Political Organizations](#).

4. What disclosure laws apply to private foundations?

Private foundation returns ([Form 990-PF](#)) filed on or after March 13, 2000, are subject to the [same disclosure rules](#) as apply to other exempt organizations.

A private foundation must also make its exemption application, supporting documents, and letters sent from the IRS available for public inspection, and provide copies of these documents in the same manner as other exempt organizations.

5. What does the disclosure law require a tax-exempt organization to do?

In response to a written or in-person request by an individual at the principal office of the organization, and if the organization regularly maintains one or more regional or district offices having three or more employees, at each such regional or district office, a copy of the covered tax documents must be provided to the requester. If the request for copies is made in person, the request will generally be honored on the day of the request; if the request is written, then the organization usually has thirty days to respond. (A request that is faxed, e-mailed or sent by private courier is considered a written request.)

The organization may want to charge reasonable copying costs and the actual cost of postage before providing the copies. The law permits this. But the organization must provide timely notice of the approximate cost and acceptable form of payment within seven days of receipt of the request. Acceptable forms of payment must include cash and money order (in the case of an in-person request) and certified check, money order, and personal check or credit card, in the case of a written request.

6. What does the IRS consider to be a reasonable charge for copying costs?

A tax-exempt organization may charge a reasonable fee for providing copies, which is generally defined as the amount charged by the IRS for providing copies. Under [regulations](#) issued in July 2004, the IRS may not charge more for copies than the fees listed in the Freedom of Information Act (FOIA) fee schedule. In addition, although the FOIA fee schedule directs the IRS to provide the first 100 pages free, the regulations allow the exempt organization to charge a fee for all copies. For non-commercial requesters, the [FOIA schedule](#) currently provides a charge of \$.20 per page.

An organization may require payment before it provides copies, but must advise requesters of the total cost of the copies requested if adequate payment is not included with the request. The organization may also charge the actual postage costs it incurred to mail copies to the requester.

7. Is a tax-exempt organization required to disclose the names or addresses of its contributors?

A tax-exempt organization is generally not required to disclose publicly the names or addresses of its contributors set forth on its annual return, including Schedule B (Form 990, 990-EZ, or 990-PF). The regulations specifically exclude the *name and address of any contributor to the*

organization from the definition of disclosable documents. Contributor names and addresses listed on an exempt organization's exemption application are subject to disclosure, however.

This general exclusion for contributor information on annual returns does not apply to private foundations, or to political organizations described in section 527 of the Internal Revenue Code. Certain tax-exempt political organizations are required to report *the name and address, and the occupation and employer (if an individual), of any person that contributes in the aggregate \$200 or more in a calendar year* on the Schedule A of Form 8872. Tax-exempt political organizations may also be required to file Form 990, including Schedule B. Political organizations are required to make both of these forms available to the public, including the contributor information.

8. Are organizations that are not required to provide copies of their exemption applications also exempt from the requirement to provide copies of annual returns to requesters?

An organization whose exemption application was filed before July 15, 1987, and which lacked the exemption application on July 15, 1987, need not make a copy of the exemption application available. The requirement to provide a copy of the annual information return is separate from the requirement to provide of the exemption application. Tax-exempt organizations are required to provide copies of annual information returns even if they are not required to provide copies of the exemption application.

If an organization filed its exemption application after July 15, 1987, but is unable to find a copy, the organization may contact [Exempt Organizations Determinations](#) to request a copy of the application.

9. Is there an exception to the requirement to provide copies?

A tax-exempt organization does not have to comply with individual requests for copies if it makes the documents widely available as described in the regulations. This can be done by posting the documents on a readily accessible World Wide Web site, either its own or on a database of exempt organization documents maintained by another organization. To be within this discussion, however, the documents must be posted in a format that meets the criteria set forth in the regulations. In general, the format must exactly reproduce the image of the original document and allow an Internet user to access, download, view and print the posted document without the payment of a fee. One format that currently meets the criteria is Portable Document Format (.pdf). An organization that makes its documents widely available in this manner must advise requesters how to access the forms.

10. If an organization makes its documents *widely available*, must it make the documents available for public inspection?

Yes. Making documents *widely available* satisfies the requirement to provide copies of the documents. This requirement is separate from the requirement to make the documents available for public inspection. There is no exception (similar to the *widely available* exception) from the requirement to make documents available for public inspection.

11. What are the penalties for failure to comply with the disclosure requirements, and who must pay them?

Responsible persons of a tax-exempt organization who fail to provide the documents as required may be subject to a penalty of \$20 per day for as long as the failure continues. There is a maximum penalty of \$10,000 for each failure to provide a copy of an annual information return. There is no maximum penalty for the failure to provide a copy of an exemption application.

12. If a request for copies is not fulfilled, to whom may the requester complain?

The complaint should be addressed to:

IRS EO Classification
Mail Code 4910
1100 Commerce Street
Dallas, TX 75242

Additional information:

- [Where Do I Send Complaints About Exempt Organizations](#)
- [Form 13909](#), *Tax-Exempt Organization Complaint (Referral) Form*

13. How can one get a copy of an organization's exemption application or annual information return from the IRS?

To request a copy of either the exemption application or the annual information or tax return, submit Form 4506-A, Request for Public Inspection or Copy of Exempt Organization IRS Form. Mail the form to the applicable address listed below:

IF you want...	THEN mail Form 4506-A to...
A copy of an exemption application	Internal Revenue Service Customer Service - TE/GE P.O. Box 2508, Room 4024 Cincinnati, OH 45201
A copy of a return, report, or notice	Internal Revenue Service Mail Stop 6716 Ogden, UT 84201

You may also [purchase](#) copies of scanned Forms 990, 990-EZ for IRC section 501(c)(3) organizations, and all 990-PF returns on CD-Rom from the Ogden Submission Processing Center.

14. What public disclosure requirements apply to final letters from the IRS that deny or revoke an organization's tax-exempt status?

Sometimes, an organization's application for recognition of tax-exempt status is denied, or its exempt status is revoked after an examination. Internal Revenue Code section 6110 requires the IRS to publish final letters that revoke or deny an organization's exempt status, but with taxpayer identifying information deleted. Upon written request, the IRS will also provide a copy of the background file with taxpayer identifying information deleted. The background file includes a copy of the ruling request or application for exempt status and all supporting documents.

The regulations ask taxpayers to help the IRS comply with these requirements by submitting a statement of proposed deletions with the ruling request or application. Organizations should submit the following with their request or application:

1. A statement indicating that no deletions need be made except names, addresses, and taxpayer identifying numbers, or
2. A statement of proposed deletions, citing the statutory basis for each one, and a copy of the ruling request or application (and supporting documents, submitted with or subsequent to the application) on which it indicates, in brackets, each deletion requested.

15. What disclosures is a charitable organization required to make to its donors?

If a charitable organization receives a [quid pro quo contribution](#) of greater than \$75, it must provide the donor with a written disclosure statement.

16. What disclosures must an exempt organization, other than a charity, make to its contributors?

If an exempt organization is ineligible to receive tax-deductible contributions, it must disclose that contributions or gifts are not deductible as charitable contributions when it [solicits contributions](#). In addition, a section 501(c)(4), 501(c)(5), or 501(c)(6) organization incurs a [proxy tax](#) on the amount of certain expenditures not disclosed to members who pay dues to the organization.

17. Is personal identifying information provided on an exempt organization return subject to public disclosure?

Yes. To protect personal information, [do not include](#) any personal identifying information not required by the IRS on your forms.